

## Summary: Trust Funds

Summary	2004-2005 Actual Expenditures	2005-2006 Original Budget	2005-2006 12 Month Estimate	2006-2007 Department Requested	2006-2007 Commissioner Approved
▽ <i>Expenditures</i>					
Personnel	\$57,276	\$159,500	\$61,199	\$142,030	\$146,051
Operating	\$0	\$250	\$0	\$250	\$250
Transfers	\$1,310,000	\$3,534,455	\$5,850,000	\$5,884,455	\$6,696,255
Other	\$1,150,000	\$0	\$1,150,000	\$1,150,000	\$1,150,000
<b>Total Expenditures</b>	<b>\$2,517,276</b>	<b>\$3,694,205</b>	<b>\$7,061,199</b>	<b>\$7,176,735</b>	<b>\$7,992,556</b>
▽ <i>Revenues</i>					
Contrib. & Donations	\$159,569	\$159,750	\$40,641	\$142,280	\$250
Investment Income	\$5,130,406	\$3,534,455	\$3,534,455	\$3,534,455	\$4,346,255
Service Charges	\$3,554,067	\$0	\$3,500,000	\$3,500,000	\$3,500,000
Other Fin. Sources	\$0	\$0	\$0	\$0	\$146,051
<b>Total Revenues</b>	<b>\$8,844,042</b>	<b>\$3,694,205</b>	<b>\$7,075,096</b>	<b>\$7,176,735</b>	<b>\$7,992,556</b>
<b>Net Expenditures</b>	<b>(\$6,326,766)</b>	<b>\$0</b>	<b>(\$13,897)</b>	<b>\$0</b>	<b>\$0</b>
FTEs	0.00	0.00	0.00	0.00	0.00

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# GEORGE LINDER MEMORIAL FUND

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## PROGRAM DESCRIPTION

The George R. Linder Memorial Fund, a trust fund, was established during FY 1993-94 to receive donations in memory of the former library director. The private-purpose trust fund is used to account for resources legally held in trust for use of acquiring public speakers/lecturers for the Library and functions sponsored by the Library. The fund also receives gift donations to purchase books in the honor of individuals. These funds shall carry forward each fiscal year until such funds are depleted.

## George R. Linder Memorial Fund

Fund: George R. Linder Trust Fund

Functional Area: Culture/Recreation

Fund: 7007050000

Summary	2004-2005 Actual Expenditures	2005-2006 Original Budget	2005-2006 12 Month Estimate	2006-2007 Department Requested	2006-2007 Commissioner Approved
▽ <i>Expenditures</i>					
Operating	\$0	\$250	\$0	\$250	\$250
<b>Total Expenditures</b>	<b>\$0</b>	<b>\$250</b>	<b>\$0</b>	<b>\$250</b>	<b>\$250</b>
▽ <i>Revenues</i>					
Contrib. & Donations	\$0	\$250	\$0	\$250	\$250
Investment Income	\$89	\$0	\$0	\$0	\$0
<b>Total Revenues</b>	<b>\$89</b>	<b>\$250</b>	<b>\$0</b>	<b>\$250</b>	<b>\$250</b>
<b>Net Expenditures</b>	<b>(\$89)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
FTEs	0.00	0.00	0.00	0.00	0.00

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# LAW ENFORCEMENT OFFICERS TRUST (LEO)

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## PROGRAM DESCRIPTION

The law enforcement officers' trust fund was established July 1, 1987 for the purpose of providing full funding for the law enforcement officers' separation allowance mandated by the General Assembly in July of 1986. In addition, to regular retirement benefits budgeted within the general fund, the county must also pay a special monthly separation allowance to retired law enforcement officers who have completed 30 or more years of creditable service. This also includes those persons 55 years of age that have completed 5 or more years of creditable service. The annual allowance is .85 percent of base compensation at the time of retirement, times the number of years of service. The officer is eligible to receive this benefit until age 62.

For Fiscal Year 2006-2007, this trust fund will be funded through fund balance appropriation of the LEO Retirement Trust Fund.

## L.E.O. Retirement Trust Fund

Fund: General

Functional Area: Other

Fund: 7007700000

Summary	2004-2005 Actual Expenditures	2005-2006 Original Budget	2005-2006 12 Month Estimate	2006-2007 Department Requested	2006-2007 Commissioner Approved
▽ <i>Expenditures</i>					
Personnel	\$57,276	\$159,500	\$61,199	\$142,030	\$146,051
<b>Total Expenditures</b>	<b>\$57,276</b>	<b>\$159,500</b>	<b>\$61,199</b>	<b>\$142,030</b>	<b>\$146,051</b>
▽ <i>Revenues</i>					
Contrib. & Donations	\$159,569	\$159,500	\$40,641	\$142,030	\$0
Investment Income	\$14,092	\$0	\$0	\$0	\$0
Other Fin. Sources	\$0	\$0	\$0	\$0	\$146,051
<b>Total Revenues</b>	<b>\$173,661</b>	<b>\$159,500</b>	<b>\$40,641</b>	<b>\$142,030</b>	<b>\$146,051</b>
<b>Net Expenditures</b>	<b>(\$116,385)</b>	<b>\$0</b>	<b>\$20,558</b>	<b>\$0</b>	<b>\$0</b>
FTEs	0.00	0.00	0.00	0.00	0.00

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# COMMUNITY HEALTH TRUST FUND

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## PROGRAM DESCRIPTION

The Community Health Trust Fund (CHTF) was established in fiscal year 1998-1999 as a result of a lease agreement with Duke University Health System. Revenue from the trust fund must be used to support health-related programs and follow the Board of County Commissioners approved policy of using 45% of interest/appreciation earned on the fund. The original balance in the Trust Fund was \$23,000,000, with a remaining balance of \$25,278,335 as of December 31, 2005.

Fiscal year 2006-07 Community Health Trust Fund dollars are being used to support four health-related areas: (1) VFD/EMS Paramedic Services, (2) EMS Services, (3) a new dental nutrition initiative in Public Health, and (4) Emergency preparedness efforts in the event of an outbreak of avian (bird) flu. The full requests from the VFD for EMS Paramedic Service and EMS Services are detailed in the Public Safety section of this document.

Additional CHTF monies will be used to support two new Public Health initiatives. A Public Health Nurse III position (at \$64,093) in Public Health, responsible for coordinating a volunteer Medical Reserve Corps to coordinate planning, development, training, and implementation of County-wide efforts associated with community health issues (bioterrorism, emerging pathogens, and particularly, preparation in the event of a bird flu outbreak). Related to preparations for a possible bird flu outbreak, CHTF monies totaling \$145,000 will be appropriated to support the purchase of personal protective equipment (PPE) for first responders and detention officers in the jail in the event of a pandemic bird flu outbreak.

Finally, CHTF monies totaling \$100,000 will be appropriated to support a required County match for a Public Health grant to the Kate B. Reynolds Foundation to support a new dental nutrition program focusing on the dental and nutritional health of pregnant women and children up to age 5.

The Manager's recommended budget requires a total appropriation of \$4,346,255 of CHTF funds support the above health-related initiatives.

<b>Community Health Trust Fund Support</b>	<b>Recommended FY 2006-2007</b>
VFD/EMS Paramedic Services	\$1,416,524
EMS Services	\$2,620,638
Public Health – Public Health Nurse/Medical Reserve Volunteer Coordinator	\$64,093
Non-Departmental – Personal Protective Equipment	\$145,000
Public Health – KB Reynolds Grant Match	\$100,000
<b>Total:</b>	<b>\$4,346,255</b>

# Community Health Trust Fund

**Fund:** Community Health Trust Fund

**Functional Area:** Human Services

**Fund:** 7007080000

Summary	2004-2005 Actual Expenditures	2005-2006 Original Budget	2005-2006 12 Month Estimate	2006-2007 Department Requested	2006-2007 Commissioner Approved
<i>Expenditures</i>					
Reserved for Future Purchases	\$0	\$0	\$2,350,000	\$0	\$2,350,000
Transfers	\$1,310,000	\$3,534,455	\$3,500,000	\$5,884,455	\$4,346,255
Other	\$1,150,000	\$0	\$1,150,000	\$1,150,000	\$1,150,000
<b>Total Expenditures</b>	<b>\$2,460,000</b>	<b>\$3,534,455</b>	<b>\$7,000,000</b>	<b>\$7,034,455</b>	<b>\$7,846,255</b>
<i>Revenues</i>					
Investment Income	\$5,116,226	\$3,534,455	\$3,534,455	\$3,534,455	\$4,346,255
Service Charges	\$3,554,067	\$0	\$3,500,000	\$3,500,000	\$3,500,000
<b>Total Revenues</b>	<b>\$8,670,293</b>	<b>\$3,534,455</b>	<b>\$7,034,455</b>	<b>\$7,034,455</b>	<b>\$7,846,255</b>
<i>Net Expenditures</i>	<i>(\$6,210,293)</i>	<i>\$0</i>	<i>(\$34,456)</i>	<i>\$0</i>	<i>\$0</i>
FTEs	0.00	0.00	0.00	0.00	0.00

## 2006-2007 HIGHLIGHTS

In fiscal year 2005-06 the County's auditors required that revenue from the prepaid lease with Duke, for Durham Regional Hospital (\$3,500,000) and the expense of the amortization of the lease discount (\$1,150,000), be budgeted. The Board of County Commissioners amended the budget in FY2005-06 to reflect this change, and beginning with fiscal year 2006-2007 the Duke Lease revenue and the amortization of the lease discount will be budgeted in the fund.

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